

## Worksheet VIII - Taxable Social Security Benefits for Form 2

Your social security benefits taxable to Montana may be different from what is taxable federally. Complete this worksheet to determine your Montana taxable social security when filing Form 2.

Tier I Railroad Retirement benefits are not taxable to Montana. If the only social security benefits that you receive are from Tier I Railroad Retirement benefits and if you reported a portion of these benefits on your Form 2, line 20b as taxable benefits, enter this amount on Form 2, Schedule II, line 22.

	Column A (for single, joint, separate, or head of household)		Column B (for spouse when filing separately using filing status 3a)	
1. Enter the total amount from box 5 of all your federal Form SSA-1099. .... 1.	0015		0120	1.
2. Multiply line 1 by 0.50 (50%) and enter result here. .... 2.	0020		0125	2.
3. Add the amounts on Form 2, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19 and 21 and enter the result here. .... 3.	0025		0130	3.
4. Add the amount on Form 2, Schedule I, lines 1 through 5, and 7 through 19, along with tax exempt interest that you reported on Form 2, line 8b, which is not included on Form 2, Schedule I, line 1. .... 4.	0030		0135	4.
5. Add lines 2, 3 and 4 and enter the result here. .... 5.	0035		0140	5.
6. Add the amounts on Form 2, lines 23 through 32 plus any write-in adjustments on line 36 with the amounts on your Form 2, Schedule II, lines 2 through 21, and 23 through 34, and enter the result here. .... 6.	0040		0145	6.
7. Is the amount on line 6 less than the amount on line 5?				
<input type="checkbox"/> No None of your social security benefits are taxable. Enter zero on line 18 and go to line 19.				
<input type="checkbox"/> Yes Subtract line 6 from line 5 and enter the result here. .... 7.				
	0045		0150	7.
8. Enter the amount that corresponds to your filing status. \$32,000 in column A if your filing status is "married filing jointly." \$25,000 in column A if your filing status is "single" or "head of household." \$16,000 in columns A and B if your filing status is any "married filing separately" option. .... 8.				
	0050		0155	8.
9. Is the amount on line 8 less than the amount on line 7?				
<input type="checkbox"/> No None of your social security benefits are taxable. Enter zero on line 18 and go to line 19.				
<input type="checkbox"/> Yes Subtract line 8 from line 7 and enter the result here. .... 9.				
	0055		0160	9.
10. Enter the amount that corresponds to your filing status. \$12,000 in column A if your filing status is "married filing jointly." \$9,000 in column A if your filing status is "single" or "head of household." \$6,000 in columns A and B if your filing status is any "married filing separately" option. .... 10.				
	0060		0165	10.
11. Subtract line 10 from line 9 and enter the result here. If less than zero, enter zero. .... 11.	0065		0170	11.
12. Enter here the smaller of line 9 or line 10. .... 12.	0070		0175	12.
13. Multiply line 12 by 0.50 (50%) and enter the result here. .... 13.	0075		0180	13.
14. Enter the smaller of line 2 or line 13. .... 14.	0080		0185	14.
15. Multiply line 11 by 0.85 (85%) and enter result here. If line 11 is zero, enter zero. .... 15.	0085		0190	15.
16. Add lines 14 and 15 and enter the result here. .... 16.	0090		0195	16.
17. Multiply line 1 by 0.85 (85%) and enter result here. .... 17.	0095		0200	17.
18. Enter the smaller of line 16 or 17. <b>This is your Montana taxable social security benefits.</b> .... 18.	0100		0205	18.
19. Enter the federal taxable amount of social security benefits that you reported on Form 2, line 20b. .... 19.	0105		0210	19.
20a. If line 19 equals line 18, the amount of the federal taxable social security benefits that you reported on Form 2, line 20b is the same amount that is taxable to Montana. No adjustment is necessary.				
20b. If line 19 is less than line 18, enter the difference here and on Form 2, Schedule I, line 6. <b>This is the portion of your social security benefits that are exempt from federal tax and not included on Form 2, line 20b that are taxable to Montana.</b> .... 20b.	0110		0215	20b.
20c. If line 19 is greater than line 18, enter the difference here and on Form 2, Schedule II, line 22. <b>This is the portion of your federal taxable social security benefits that are included on Form 2, line 20b that are not taxable to Montana.</b> .... 20c.	0115		0220	20c.